



Schedule NR

Nonresident and Part-Year Resident Computation of Illinois Tax

Tax year ending

Attach to your Form IL-1040

Step 1: Provide the following information

- 1 _____
Print or type your name as shown on your Form IL-1040
- 2 _____
Write your Social Security number
- 3 Were you a resident of Illinois at any time during the tax year? ☐ Yes ☐ No
If "Yes," you were a part-year resident of Illinois. If "No," you were a nonresident of Illinois.
- 4 If you were a part-year resident during the tax year, complete Lines 4a and 4b.
- a I lived in Illinois from ____/____/____ to ____/____/____
Month Year Month Year
- b I lived in _____ from ____/____/____ to ____/____/____
State Month Year Month Year
- 5 If you were a resident of any of the states listed below during the tax year, check the appropriate state.
☐ Iowa ☐ Kentucky ☐ Michigan ☐ Wisconsin
- 6 If you earned income or filed an income tax return for the tax year in any other state than those listed above, write the name of that state.
a _____ b _____ c _____

Step 2: Complete Form IL-1040

Complete Lines 1 through 12 of your Form IL-1040 as if you were a full-year Illinois resident. Then, complete the remainder of this schedule following the instructions for your residency.

Step 3: Figure the Illinois portion of your federal adjusted gross income

Write the amounts from your federal return in Column A. Before completing Column B, read the Column B instructions.

	Column A Federal Total	Column B Illinois Portion
Income 7 Wages, salaries, tips, etc. (federal Form 1040 or 1040A, Line 7; 1040EZ, Line 1; or the wage amounts on your W-2 forms if you TeleFiled your federal return)	7 _____	_____
8 Taxable interest income (federal Form 1040 or 1040A, Line 8a; 1040EZ, Line 2; or TeleFile Worksheet, Line C)	8 _____	_____
9 Ordinary dividend income (federal Form 1040 or 1040A, Line 9)	9 _____	_____
10 Taxable refunds, credits, or offsets of state and local income tax (federal Form 1040, Line 10)	10 _____	_____
11 Alimony received (federal Form 1040, Line 11)	11 _____	_____
12 Business income or loss (federal Form 1040, Line 12)	12 _____	_____
13 Capital gain or loss (federal Form 1040, Line 13 or 1040A, Line 10)	13 _____	_____
14 Other gains or losses (federal Form 1040, Line 14)	14 _____	_____
15 Taxable IRA distributions (federal Form 1040, Line 15b; or 1040A, Line 11b)	15 _____	_____
16 Taxable pensions and annuities (federal Form 1040, Line 16b; or 1040A, Line 12b)	16 _____	_____
17 Rents, royalties, partnerships, S corporations, estates, and trusts (federal Form 1040, Line 17)	17 _____	_____
18 Farm income or loss (federal Form 1040, Line 18)	18 _____	_____
19 Unemployment compensation (federal Form 1040, Line 19; 1040A, Line 13; 1040EZ, Line 3; or TeleFile Worksheet, Line D)	19 _____	_____
20 Taxable Social Security benefits (federal Form 1040, Line 20b; or 1040A, Line 14b)	20 _____	_____
21 Other income (federal Form 1040, Line 21) Include winnings from the Illinois State Lottery as Illinois income in Column B.	21 _____	_____
22 Add Column B, Lines 7 through 21. This is the Illinois portion of your federal total income.		22 _____

Continue with Step 3 on Page 2 ➔

Step 3: Continued

	Column A Federal Total	Column B Illinois Portion
23 Write the Illinois portion of your federal total income from Page 1, Step 3, Line 22.		23 _____
24 Educator expenses (<i>federal Form 1040, Line 23; or 1040A, Line 16</i>)	24 _____	_____
25 Total IRA deduction (<i>federal Form 1040, Line 24; or 1040A, Line 17</i>)	25 _____	_____
26 Deduction for student loan interest (<i>federal Form 1040, Line 25; or 1040A, Line 18</i>)	26 _____	_____
27 Deduction for tuition and fees (<i>federal Form 1040, Line 26; or 1040A, Line 19</i>)	27 _____	_____
28 Deduction for Archer MSA (<i>federal Form 1040, Line 27</i>)	28 _____	_____
29 Moving expenses (<i>federal Form 1040, Line 28</i>)	29 _____	_____
30 Deduction for one-half of self-employment tax (<i>federal Form 1040, Line 29</i>)	30 _____	_____
31 Self-employed health insurance deduction (<i>federal Form 1040, Line 30</i>)	31 _____	_____
32 Self-employed (SEP), SIMPLE, and qualified plans (<i>federal Form 1040, Line 31</i>)	32 _____	_____
33 Penalty on early withdrawal of savings (<i>federal Form 1040, Line 32</i>)	33 _____	_____
34 Alimony paid (<i>federal Form 1040, Line 33a</i>)	34 _____	_____
35 Add Column B, Lines 24 through 34. Illinois portion of your federal adjustments to income.		35 _____
36 Write your adjusted gross income as reported on your federal Form 1040, Line 35; 1040A, Line 21; 1040EZ, Line 4; or TeleFile Worksheet, Line I.	36 _____	_____
37 Subtract Line 35 from Line 23. This is the Illinois portion of your federal adjusted gross income.		37 _____

Step 4: Figure your Illinois additions and subtractions

In Column A, write the total amounts from your Form IL-1040. You must read the instructions for Column B to properly complete this step.

	Column A Form IL-1040 Total	Column B Illinois Portion
38 Federally tax-exempt interest income (<i>Form IL-1040, Line 2</i>)	38 _____	_____
39 Other additions (<i>Form IL-1040, Line 3</i>) Specify your additions. _____	39 _____	_____
40 Add Column B, Lines 37, 38, and 39. This is the Illinois portion of your total income.		40 _____
41 Federally taxed Social Security and retirement income (<i>Form IL-1040, Line 5</i>)	41 _____	_____
42 Military pay earned and included in your adjusted gross income. (<i>Form IL-1040, Line 6</i>)	42 _____	_____
43 Illinois Income Tax refund included on your U.S. 1040, Line 10. (<i>Form IL-1040, Line 7</i>)	43 _____	_____
44 U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest (<i>Form IL-1040, Line 8</i>)	44 _____	_____
45 Other subtractions (<i>Form IL-1040, Line 9</i>) Specify your subtractions. _____	45 _____	_____
46 Add Column B, Lines 41 through 45. This is the total of your Illinois subtractions.		46 _____

Step 5: Figure your Illinois income and tax

47 Subtract Line 46 from Line 40. This is your Illinois base income. <i>Write the amount from Line 47 on your Form IL-1040, Line 14.</i> <i>If Line 47 is zero or negative, skip Lines 48 through 52, and write "0" on Line 53.</i>		47 _____
48 Write the base income from Form IL-1040, Line 11.	48 _____	_____
49 Divide Line 47 by Line 48. Write the appropriate decimal. If Line 47 is greater than Line 48, write 1.000.	49 _____	_____
50 Write your exemption allowance from your Form IL-1040, Line 12.	50 _____	_____
51 Multiply Line 50 by the decimal on Line 49. This is your Illinois exemption allowance.		51 _____
52 Subtract Line 51 from Line 47. This is your Illinois net income.		52 _____
53 Multiply the amount on Line 52 by 3% (.03). This is your tax. <i>Write this amount on your Form IL-1040, Line 16.</i>		53 _____

